



TENNESSEE STATE BOARD OF ACCOUNTANCY

500 JAMES ROBERTSON PARKWAY, 2ND FLOOR

NASHVILLE, TN 37243-1141

(615) 741-2550 or 1-888-453-6150

FAX (615) 532-8800

tnsba@state.tn.us

TO: NON-RESIDENT NOTIFICATION APPLICANT

Tennessee Code Annotated, section 62-1-117 (a)(1) states "An individual whose principal place of business is NOT in this state having a valid license as a certified public accountant from any state which the Board or its designee has verified to be in substantial equivalence with the CPA licensure requirements of the Tennessee Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a certificate or permit under 62-1-107 or 62-1-108. However, such individuals shall notify the Board of their intent to enter the state under this provision and of any pending disciplinary action by any other board."

Furthermore, TCA 62-1-117(a)(3) states "Any licensee of another state exercising the privilege afforded under this section hereby consents, as a condition of the granting of this privilege to:

- (A) The personal and subject matter jurisdiction of the board;
- (B) Comply with this chapter and the board's rules; and
- (C) The appointment of the state board which issued the license as the agent upon whom process may be served in any action or proceeding by this board against the license."

If you will be coming in to the State of Tennessee to perform CPA services, you must notify the State of Tennessee either by filing Notification with NASBA through CredentialNet or by filing the Temporary Notification for a Non-Resident CPA to Practice Public Accounting in Tennessee form attached. The fee for filing the notification form is \$50 and you must file the notification each year that you come into Tennessee. This is NOT a license or a permit, therefore a renewal form is not issued.

This Temporary Notification for a Non-Resident CPA to Practice Public Accounting in Tennessee form is **NOT** a license or a permit for the firm to practice in Tennessee. The firm must file a firm permit application and one individual from the firm must also have an active Tennessee CPA certificate (license), if the firm issues attest services (including compilation reports) in Tennessee.

Questions regarding notification should be directed to this office in writing since telephone conversations are occasionally misunderstood and opinions given on the telephone by Board members or Board staff are not considered binding.

Thank you for your cooperation with this office.

Tennessee State Board of Accountancy

Enclosure



TENNESSEE STATE BOARD OF ACCOUNTANCY * DEPARTMENT OF COMMERCE AND INSURANCE

500 JAMES ROBERTSON PARKWAY, 2ND FLOOR, NASHVILLE, TN 37243-1141

Phone (615) 741-2550 or 1-888-453-6150 Fax (615) 532-8800

TEMPORARY NOTIFICATION FOR A NON-RESIDENT CPA TO PRACTICE PUBLIC ACCOUNTING IN TENNESSEE

**** FEE \$50.00**

This form applies only to non-resident CPAs whose qualifications are substantially equivalent pursuant to TCA 62-1-117.

GENERAL INFORMATION:

PLEASE TYPE OR PRINT

First Middle Last Suffix

Home Address City State Zip Code

Home Telephone Date of Birth Social Security Number

Business/Firm Name Job Title

Street Address/PO Box City State Zip Code

Business Telephone FAX E-mail Address

Send mail to: ☐ Home ☐ Business Reapplication? ☐ Yes ☐ No Initial Temp. Notification Number _____

MORAL CHARACTER DATA:

If you answer "Yes" to any of the questions below, you must provide a certified copy of the court records or a certified copy of applicable license or disciplinary records with a statement of explanation with this application.

- ☐ yes ☐ no Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)?
- ☐ yes ☐ no Have you had an application for a certificate or license denied or a certificate or license suspended, canceled, or revoked by any state or federal agency, or governing or licensing board ?
- ☐ yes ☐ no Have you been investigated, charged, or disciplined; or are you currently under investigation by a governing or licensing board or by a state or federal agency or the AICPA or any state CPA society?
- ☐ yes ☐ no Have you been party to any civil suit, bankruptcy action, administrative proceeding, or binding arbitration; the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence?

LICENSE INFORMATION:

CPA certificate number _____ dated _____ from the _____ Board of Accountancy is held by me and I am subject to NO disciplinary action by this Board. I hold a license/permit from this Board for the period ending _____ which allows me the unrestricted privilege to use the CPA title and to practice public accountancy in this Board's jurisdiction.

☐ Yes ☐ No I passed all sections of the Uniform CPA Examination as reported by the AICPA Advisory Grading Service.

☐ Yes ☐ No My education and experience are identical or substantially equivalent to that listed in TCA 62-1-106.

AFFIDAVIT OF APPLICANT:

I have read TCA 62-1 and Rule 0020 and do understand the law and rules of the Board applicable to all CPAs, particularly those about Professional Ethics and Conduct, and the Continuing Professional Education requirements and agree to be governed by the law and rules aforementioned. I meet the requirements to apply for a TN CPA Certificate under substantially equivalency pursuant to TCA 62-1-117. I understand that I am waiving any claim of confidentiality or privacy regarding disclosure of such public records. I authorize the Board to make such investigation inquiries it deems necessary and release from liability all parties responding to such inquiries. I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

I hereby request and authorize the _____ Board of Accountancy to provide any and all pertinent information requested in this form to the Tennessee State Board of Accountancy. I agree that the Tennessee State Board may confirm the grades issued to me by the Advisory Grading Service of the American Institute of Certified Public Accountants.

Date: _____ Signature: _____

County: _____ State: _____

I, _____, a Notary Public for said County and State, do hereby certify that _____ personally appeared before me this day and I acknowledge the due execution of the foregoing instrument:
Witness my hand this official seal, this _____ day of _____, _____.

(SEAL)

Notary Public

My commission expires _____/_____/_____.

FOR BOARD USE ONLY: Amt Paid _____ Dep # _____ Date _____

License confirmed by _____ State Board. Name _____ Date _____ Brd Staff _____